

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A siding boards attachment structure comprising:

a lowest siding board for a corner portion of a building;

a starter fitting disposed in a lowest portion of said corner portion of said a building,
said starter fitting configured to support for supporting the lowest siding board in the lowest
portion;

a ground sill flashing disposed adjacent a lower portion of the lowest siding board;

a furring strip for fixing said starter fitting; and

the lowest siding board supported by said starter fitting,

wherein said starter fitting comprises:

a base plate portion having a planar rear side surface that is fixed to said furring strip,
said base plate portion comprising a first corner base plate and a second corner base plate,
said first corner base plate and said second corner base plate being formed substantially
perpendicular to each other between spacing portions formed at left and right end portions of
said base plate portion, said spacing portions having a cross sectional shape of a squarish
letter U, each of said spacing portions having a depth, said depth substantially equal to at
least a spaced distance between said siding board and said furring strip; and

a supporting portions ~~portion~~ for supporting siding boards bent forward from said
base plate portion, each of said first corner base plate and said second corner base plate
having at least one of said supporting portions, each of said supporting portions respectively
comprising engaging end portions formed by bending the end portions of said supporting
portions upwardly, each of said supporting portions and said respective end portions forming
an angle therebetween that slants upwardly; and

~~spacing portions formed at left and right end portions of said base plate portion to have the cross-sectional shape of a squarish letter U.~~

Claims 2-4 (Canceled).

Claim 5 (Original): A siding boards attachment structure according to claim 1, wherein a bottom of each of said spacing portions extends lower than the position of said supporting portion.

Claim 6 (Withdrawn): A siding boards attachment structure according to claim 1, wherein said starter fitting and said ground sill flashing are individually fixed to said furring strip.

Claim 7 (Withdrawn): A siding boards attachment structure according to claim 6, wherein
said ground sill flashing comprises a step portion used for positional matching for a bottom of said starter fitting, and
the bottom of said starter fitting abuts said step portion.

Claim 8 (Withdrawn): A siding boards attachment structure according to claim 1, wherein
said starter fitting is fixed to said furring strip,
said ground sill flashing is fixed to a column at a position inwardly closer than the position of said furring strip.

Claim 9 (Currently Amended): A starter fitting adapted to be disposed in a lowest portion of a building for supporting siding boards in lowest portions of the building, comprising:

a base plate portion having a planar rear side surface that is configured to be fixed to a furring strip;

supporting portions for supporting lower edge portions of siding boards bent forward from said base plate portion, each of said supporting portions respectively comprising engaging end portions formed by bending the end portions of said supporting portions upwardly, each of said supporting portions and said respective end portions forming an angle therebetween that slants upwardly; and

spacing portions formed at left and right end portions of said base plate portion, said spacing portions having a to have the cross sectional shape of a squarish letter U[[]], wherein a bottom of each of said spacing portions extending extends lower than a the position of the supporting portions and a bottom of the planar rear side surface;

wherein said base plate portion comprising a first corner base plate and a second corner base plate configured substantially perpendicular to each other between said spacing portions, each of said first corner base plate and said second corner base plate having at least one of said supporting portions; and

wherein said starter fitting is configured to be disposed in a corner portion of the building.

Claims 10-13 (Canceled).